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March 3, 2009

Honorable Anne K. Quinlan
Acting Secretary
Surface Transportation Board
Washington, DC 20423

RECORDATION NO. 27827 FILED

MAR 03 '09 -3 37 PM

SURFACE TRANSPORTATION BOARD

Dear Acting Secretary Quinlan:

I have enclosed for e-filing the document described below, to be recorded pursuant to 49 U.S.C. § 11301.

The document is a Memorandum of Lease Agreement, a primary document, dated as of March 3, 2009. We request that this document be given the next available recordation number.

The names and addresses of the parties to the Memorandum of Lease Agreement are:

Lessor:

Banc of America Leasing & Capital, LLC
2059 Northlake Parkway, 4 South
Tucker, GA 30084

Lessee:

Cemex, Inc.
1200 Smith Street
Houston, TX 77002

A description of the equipment covered by the Memorandum of Lease Agreement consists of 96 covered hopper cars numbered SDWX 10000-10014, inclusive, 10016-10018, inclusive, 10144-10147, inclusive, 10149, 10150, 10152-10154, inclusive, 10156, 10158, 10159, 10161, 10163, 10165, 10169-10191, inclusive, 10193-10224, inclusive, 10226-10233, inclusive.

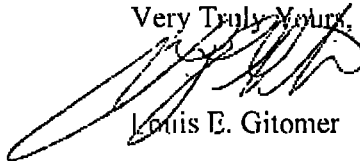
Honorable Anne K. Quinlan
March 3, 2009
Page 2

A fee of \$41.00 is enclosed. Please return one copy by email to:

Louis E. Gitomer
600 Baltimore Avenue, Suite 301
Towson, MD 21204
Lou_Gitomer@verizon.net

A short summary of the document to appear in the index follows: a Memorandum of Lease Agreement between Banc of America Leasing & Capital, LLC, 2059 Northlake Parkway, 4th Floor, Tucker, GA 30084-4431, and Cemex, Inc., 1200 Smith Street, Houston, TX 77002, covering 96 covered hopper cars numbered SDWX 10000-10014, inclusive, 10016-10018, inclusive, 10144-10147, inclusive, 10149, 10150, 10152-10154, inclusive, 10156, 10158, 10159, 10161, 10163, 10165, 10169-10191, inclusive, 10193-10224, inclusive, 10226-10233, inclusive.

Very Truly Yours,

A handwritten signature in black ink, appearing to read "Louis E. Gitomer", is written over the typed name.

Louis E. Gitomer

Enclosure

MEMORANDUM OF LEASE AGREEMENT

dated as of March 3, 2009

by and among

Cemex, Inc., as Lessee,
and

BANC OF AMERICA LEASING & CAPITAL, LLC,
as Lessor

**FILED WITH THE SURFACE TRANSPORTATION BOARD
PURSUANT TO 49 U.S.C. § 11301**

on _____, 200 at _____, mi.

RECORDATION NO. _____ FILED

MAR 03 '09 -3 37 PM

MEMORANDUM OF LEASE AGREEMENT

SURFACE TRANSPORTATION BOARD

THIS MEMORANDUM OF LEASE AGREEMENT is made and entered into as of March 3, 2009, by and among BANC OF AMERICA LEASING & CAPITAL, LLC ("Lessor") and Cemex, Inc.. ("Lessee"), with reference to the following:

1. Lessor has agreed to purchase and lease to Lessee, and Lessee has agreed to lease from Lessor, those certain railcars described on Exhibit No. 1 attached hereto (the "Railcars").

All of such railcars are more fully described in that certain Rail Equipment Net Leasing Agreement dated as of December 9, 2008, and Schedule No. 003 thereto and incorporating the terms thereof, dated as of February 20, 2009 (together with all of the riders, schedules and other attachments thereto, collectively, the "Lease"), each between Lessor and Lessee.

2. The Lease shall be effective as of the date hereof and shall be subject to the term specified in the Lease, and any extension of such term to the extent provided for in the Lease.
3. The Lease contains an option to renew and an option by Lessee to purchase the Railcars on the terms set forth in the Lease.
4. This Memorandum may be executed in two or more counterparts each of which so executed shall be deemed to be an original, and such counterparts together shall constitute but one and the same instrument, which shall be sufficiently evidenced by any such original counterpart.

This Memorandum of Lease Agreement may be executed in any number of counterparts, each executed counterpart constituting an original but all together only one Memorandum of Lease Agreement.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

IN WITNESS WHEREOF, the parties hereto have executed or caused this Memorandum of Lease Agreement to be executed as of the date first above written.

BANC OF AMERICA LEASING & CAPITAL, LLC

By: Janet E. Ganley
Name: Janet E. Ganley
Title: Vice President

Cemex, Inc.

By: [Signature]
Name: Alejandro Benavides
Title: Treasurer

STATE OF Massachusetts)
COUNTY OF Suffolk) ss:

On this 3rd day of March, 2009, before me appeared Jonathan E. Conley the person who signed this instrument, who acknowledged that (s)he is the Vice President of BANC OF AMERICA LEASING & CAPITAL, LLC and that, being duly authorized, (s)he signed such instrument as a free act on behalf of said corporation.

[Seal]

[Signature]
Notary Public

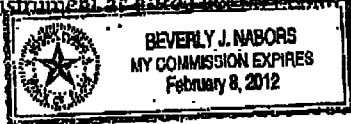
My commission expires:

April 18, 2014

STATE OF TEXAS)
) ss:
COUNTY OF HARRIS)

On this 3 day of March, 2009, before me appeared ALEXANDRO BENAVIDES the person who signed this instrument, who acknowledged that (s)he is the TREASURER of CEMEX, INC. and that, being duly authorized, (s)he signed such instrument as a free act on behalf of said corporation.

[Seal]



Beverly J. Nabors
Notary Public

My commission expires:

2/8/2012

EXHIBIT NO. 1 TO MEMORANDUM OF LEASE AGREEMENT

96

*Trinity Cement Twin Covered
Hopper Cars built in 1998*

SDWX 10173	SDWX 10230	SDWX 10013
SDWX 10181	SDWX 10000	SDWX 10014
SDWX 10184	SDWX 10004	SDWX 10018
SDWX 10185	SDWX 10005	SDWX 10148
SDWX 10186	SDWX 10228	SDWX 10150
SDWX 10193	SDWX 10229	SDWX 10153
SDWX 10194	SDWX 10231	SDWX 10156
SDWX 10196	SDWX 10158	SDWX 10159
SDWX 10198	SDWX 10178	SDWX 10165
SDWX 10200	SDWX 10191	SDWX 10174
SDWX 10202	SDWX 10213	SDWX 10176
SDWX 10203	SDWX 10016	SDWX 10179
SDWX 10205	SDWX 10017	SDWX 10180
SDWX 10206	SDWX 10144	SDWX 10182
SDWX 10207	SDWX 10162	SDWX 10187
SDWX 10208	SDWX 10154	SDWX 10189
SDWX 10209	SDWX 10161	SDWX 10190
SDWX 10211	SDWX 10163	SDWX 10197
SDWX 10169	SDWX 10175	SDWX 10198
SDWX 10170	SDWX 10177	SDWX 10210
SDWX 10171	SDWX 10188	SDWX 10212
SDWX 10172	SDWX 10204	SDWX 10218
SDWX 10232	SDWX 10215	SDWX 10223
SDWX 10233	SDWX 10217	SDWX 10214
SDWX 10003	SDWX 10001	SDWX 10216
SDWX 10008	SDWX 10002	SDWX 10219
SDWX 10145	SDWX 10007	SDWX 10220
SDWX 10147	SDWX 10008	SDWX 10221
SDWX 10149	SDWX 10009	SDWX 10222
SDWX 10183	SDWX 10010	SDWX 10224
SDWX 10199	SDWX 10011	SDWX 10226
SDWX 10201	SDWX 10012	SDWX 10227